Previous references.

File No.

(R 5-200/03-

1904

(Gl. Finance)

Later references.

Papers filed in Sajita Nikol File No 144

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 142

PART B FOR September

SUBJECT.

Inspection reports of the Tumkur District Treasury

FILE No. R. 520 of 1903-04.

Inspection Report of the Tumkur District Treasury.

From the Comptroller, No. 7027—O. A.-48, dated 9th June 1904.
Submits report of inspection of the Tumkur District Treasury made by Mr. M. N. Krishna Rao, Assistant Comptroller, in March 1904, and the Treasury Officer's memo containing replies to some of the points noticed in the report.
To the Comptroller and Deputy Commissioner, Tumkur, No. Fl. 1313-4, dated 1st September 1904.
Passes orders on the above.

G.R.S. 11] 1904.

GENERAL AND REVENUE SECRETARIAT.

(Genl. Finance)

NOTES.

R File No. 5208

FILE HEADING.

Inspection of the Tumkur District Treasury by the Assistant Comptroller

From

The Comptroller to the Govt. of H.H. the Maharaja of Mysore

No. 7027/48 Dated 9th June 1904 Received 10th June 1904

Diary No. H 2184	Enclos. 1 copy of report with 11 enc. Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

Forwards a report on the inspection of the Tumkur District Treasury made by Mr. M.N. Krishna Rao, Assistant Comptroller in March 1904 and a copy of Dy. Comr's letter forwarding the Treasury Officer's memo dealing with the points raised by the Asst. Comptroller.

NOTES AND ORDERS.

Subd. with off- Mrs Secy
Ack. 25/7.
Mem
9/8/04

Draft passed
20/08/1904

2 Govt Pro: No: H 1313-4 of 1.9.04 to the Compte & D.C. Tumkur 20/8/04

Passes orders on the above.

NOTES—First sheet.

MGCPB—5,000—18-5-04

Sl No (1)

No OA 7027/48

Encls: 1 Copy of report with 1 Endorsement.

OUTSIDE AUDIT DEPARTMENT.

OFFICE OF THE
COMPTROLLER, GOVT. OF MYSORE,
BANGALORE, 9 June 1904

From

Henry Eagles, Esq.,
Offg: COMPTROLLER, GOVT. OF MYSORE.

To

L. Anantasawmy Rao, Esq., B.A.,
~~THE~~ SECRETARY TO THE GOVT. OF MYSORE,
General and Revenue Depts.

SIR,

I have the honor to forward herewith for the informatio of the Government a report on the inspection of the Tumkur Dis trict Treasury made by Mr. M.N.Krishna Rao, Assistant Comptro in March last.

2. Such of the points as could not be noted in the printe list of question have been noticed separately in the Memo ann thereto.

3. A copy of Tumkur Deputy Commissioner's No.1266 dated 23 May '04 together with a copy of the Treasury officers replies some of the points noticed in the said Memo received with the letter are also enclosed for information.

4. It is not known why the Treasury did not apply for the required printed forms. Arrangements have however been made i supplying the Treasuries with the needful forms.

I have the honor to be,

Sir,

Your most obedient servant,

H Eagles

Offg:Comptroller.

Outside Audit DEPARTMENT.

From

Henry Eagles Esq.,

~~THE~~ COMPTROLLER,
MYSORE GOVT.

To L. Anantasawmy Rao Esq,
THE SECY. TO GOVT. OF MYSORE,
Genl. & Rev Dept

Dated

Despatched 9/6

Received

No. 7027 E/2

O.a No. 48

SUBJECT MATTER

Stating that the rep
of the inspection of the
Tumkur District Treas
is forwarded, that in
annexed memo specia
points are noticed, th
observations of points
the memo. have been
made by the Treasu
officer, and that the r
son for not applying
printed forms is n
known.

Questions for District Treasury inspection, *vide* Appendix B of the Civil Account Code, Fifth Edition, Volume I, page 247.

Name of District Treasury. Tenali

Name of Treasury Officer. Mr. B. Rama Rao

Name of Treasurer. T. Ramachendra Rao

Duration of Inspection 6 days – 12th, 14th, 15th, 16, 17th & 19th March 1914

Date commenced 12th March 04

Date concluded 19th do —

It is requested that the replies of the Deputy Commissioner may be entered in the opposite margin and forwarded to the Comptroller.

The hour at which the Treasury is opened for business and closed daily to be stated. From 11 AM to 3 PM

Procedure.

1. Are printed forms (chalans) available readily to persons having to pay money into the Treasury ? Yes.

2. Is money ever received without one? No

3. Are payments made before a formal order is obtained from the Treasury Officer? The order for payment is now obtained from the T.C. before payment is made – Before the present T.O. took charge it seems to have been the practice to obtain the order for payment at the last cash day.

4. Are the payments entered at once in the cash book or other register subsidiary thereto and numbered in a consecutive monthly series for each register ? The payments are entered first in the rough memo book from which the entries are made in the Cash Book and the registers.

5. (a) Are check registers kept for all letters of credit and (b) are all cheques entered therein before payment? (c) Please state for what Departments such registers have been opened.

(a) Yes
(b) Yes
(c) Public Works Department
Forest Department
Revenue Survey Department

6. Is the daily balance sheet fully agreed with the accounts and the Treasurer's cash book before the establishment leaves office each evening or immediately on opening office next morning ? Some of the balance sheets should be so compared by the Inspecting Officer.

7. Does the Treasury Officer roughly verify by inspection the cash balance in the sole charge of the Treasurer before signing a Treasurer's daily balance sheet ?

8. Does the Treasury Officer see that the cash balance shown against each Taluk Treasury agrees with that shown in the Amildar's last return ? Please see whether the Amildar's returns contain the initials or remarks of the Treasury Officer.

The Taluk accounts are not daily incorporated into the Office books in this Province and hence the Taluk balances do not appear in the Cash Book.

9 Are remittances between the Taluks and District Treasury watched by means of the daily accounts and balance sheet ? Please give a statement of any sums in ~~balance~~ transit giving the reason.

Yes

None in transit.

10. Are the bill registers and other returns for the Comptroller's Office written up day by day ?

No

11. How are the vouchers stored between the date of payment and of transmission to the Comptroller's Office ?

The Vouchers are not properly secured.

12. Do Officers in charge of Taluk Treasuries certify on the first working day of the month to the personal verification of their balances ?

Yes. In the absence of the Amildar the Shirastadar certifies but the absence of the Amildar is not noted.

13. Are the cash balances at Taluk Treasuries verified during the tours of District and Inspecting Officers, besides the usual annual inspection by the Jamabandi Officers ? Enumerate the Taluk Treasuries so inspected within the last year.

Yes.

Pavagada, Maddagiri, Sira & Chickanayakanahalli.

14. Is the cash balance in the District Treasury verified by the Deputy Commissioner or in his absence by the next senior Officer not being the Treasury Officer on the 1st

15. Are registers kept of the permanent pay orders payable at the Treasury

X The register of pensn orders payable at the T'ry is not forthcoming. What orders pay at the Talukas is not known -

16. Are the files of permanent pay orders complete according to that register ? In case of pensioners paid at the Taluks, have the original orders been retained in the District Treasury, copies being sent to the Taluks ?

X No. However a few P.P.O's have not been f

Yes.

17. Are they accessible to strangers, to any one but the Treasury Officer ?

They are kept in the Strong room -

18. Are the orders in good condition ?

Yes.

19. Are all payments noted on them ?

X Not

20. Are any overfull of notes of payment ?

No -

21. Are any permanent payable orders improperly detained when a pension has not been claimed for more than 6 months ?

X As payments for a few months have not been noted, it is not possible to say if a P.P.O has been improperly detained.

22. Does the Treasury Officer or the Treasurer check the pensioner's marks with the original order before paying him ?

Yes.

23. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence and recorded ?

No pensioners of this kind receive payment from the Treasury

Interests.

24. Is a register kept of Government of India Pro-Notes and Mysore Loan Debentures on which interest has been made payable at the Treasury, and are the instructions of Circular No. 1625, dated 19th March 1885, regarding the enfacement of the latter by the Comptroller for payment of interest attended to ?

Deposits.

25. Are new receipt registers in the prescribed form opened every year with the balances remaining at close of the previous year ?

No. The form as now provides Columns for record of payment during 3 Complete Account years -

26. Does the Treasury Officer initial each deposit in the receipt register ?

No

27. Does he ever question the admissibility of deposit ?

Yes only in respect of deposits received at the Out Try. The Check is not exercised in regard to Bank deposits

28. Is the order for repayment passed without previous reference to the receipt register ?

No The receipt register is Consulted to see if the balance is available.

29. Is each re-payment noted against its corresponding credit in the receipt register at the time of payment, and initialled by the Treasury Officer ?

Yes -

30. For what accounts are personal ledgers kept ?

No such accounts in this Try

31. Is there a monthly interchange of accounts between the District Treasuries and the several Municipalities within the District, as prescribed in Circular No. 1630, dated 27th April 1885 ?

A plus & minus memo is sent monthly to the Compt.

32. Is a formal acknowledgment given by the Deputy Commissioner of the correctness of the balances certified by the Treasury Officer ?

No

Bills or Transfer Receipts.

33. Where are spare stores of bill forms kept ?

In the Treasury Strong Room but not secured in a locked box -

34. Under whose key ? Treasury Office

35. By what precautions maintained in order ? There are only a few in Stock and they a given out for use as reqn-

36. Is the numerical series of each class unbroken ? Yes-

37. Are the books of forms required for the day's use issued in the morning ? Yes

38. And are they checked by the Treasury Officer on return in the evening ? Yes-

39. Are issue registers opened out before the year begins ? Yes

40. Is the authority for issue of each bill noted in the issue register ? Yes.

41. Are the counterfoils of Transfer Receipts issued, initialled by the Treasury Officer and the Treasurer ? Yes

42. Do they agree with entries in the issue register on the experience of a few taken at random ? Yes

43. Are the issues of duplicates noted in the issue register ? no - the Duplicates have been issued

44. Are the cross checks given in Article 384, Civil Account Code, understood and applied ? Yes-

45. Where are files of original advices of bills drawn on the Treasury kept?

46. Are those from each Treasury kept together in order of dates? Yes.

47. Is the check register of bills payable written up daily from the advices received? Yes.

48. Does the Treasury Officer ever check the entries by the original advices? No.

49. Is the column of amount totalled as soon as each page is filled and the total carried forward? No.

50. When bills are presented for payment are they checked with the check register of bills payable? Yes.

51. Are the date and amount of payment entered in the check register? Yes

52. Is the fact of payment also marked off in the original advice? X Only the No date of payment noted - the word "Paid" is not Entered as req'd by the Code -

53(a) Are paid bills numbered in order of payment and atrached to the paid bills schedule, and (b) is it written up daily for transmission to the Comptroller's Office? (a) Yes (b) No

54. In old check registers of bills payable are lapses marked off on advices from the Comptroller? Yes

District Savings Bank.

55. Is the Treasury open for business every day, Sundays and holidays excepted ? Yes -

56. Are all transactions posted in the journal at the time of their occurrence ? ✗ No - They go first into the memo book

57. Does the Treasury Officer initial each entry of receipt and repayment in the depositor's pass book ? Yes.

58. Does he compare each entry in the pass book with the corresponding entry in the journal before initialling it ? And does he see that the balance after each transaction is entered in the ~~journal~~ Ledger ? Yes.

59. How does he satisfy himself that the ledger is properly kept, and is in agreement with the journal ? Postings in the Ledger are Compared with the Entries in the Journal Items marked off in both -

60. Are the monthly registers of Taluk Treasuries embodied in the District journals of receipts and payments and are transfers from Taluk to District Treasury and from one taluk to another effected in accordance with Circular No. 1627, dated 21st March 1885, as amended by Circular No. 1683, dated 10th March 1887 ? Yes.

Public Works Department.

61. Is every letter of credit entered at once in the column of balance in the register of cheques paid ? Yes.

62. Is anything credited in the register of cheques paid or in the Public Works pass books, but the amount of letters of credit issued by the Comptroller ? No

63. Is the pass book with the Executive Engineer ? Yes

64. How often does he send it to be written up ? Once a month -

65. Is the Treasury register kept up to date? — Yes.

66. Is it laid before the Treasury Officer before any new cheque is passed for payment? — No - the reg^r used to be attested only at the end of the day - It is now attested before each payment is made

67. When are cheques paid at Taluk Treasuries posted in it? — cycles the end of the month

Cash.

68. What is the amount under double locks? — ~~Rs~~ 159066-13-5

69. Is the treasure which is under double locks so kept in the boxes or other receptacles that the money is taken out of the box which has been the oldest filled? — No principle of first in treasure which has been kept longest in the box is not observed -

70. Has each chest a memo of its contents, altered and initialled by Treasury Officer whenever money is put in or taken out? — Yes.

71. Does the Treasury Officer register (in Form 29) every amount passed into or passed out of double locks at the time with his own hand or with his signature to the entry? — No. The practice was for the Treasurer to make the entries It is now being done by the T.O

72. What is the amount in the Treasurer's hands at time of examination? — ~~Rs~~ 2795-13-5

73. Are the different kinds of coins kept apart? — Yes.

74. Are each kind kept in bags of uniform size? — Yes.

75. Are there two locks to the outer door, and who keeps the keys? — Yes - One with the Dy Collr & the other with the Treasurer

76. Are the boxes and safes in good order? Are there two locks to each, and who keeps the keys? — Yes
Yes - one with the Dy Collr & the other with the Treasurer

77. Is there any bag or store of coin in the Treasury kept apart from the general balance?

No

78. Give a list of any money or valuable placed in the Treasury for safe custody by Government Officers or others.

Megawds of Lakshmineraonumber Bavaru of Bie
ranga durga are lodged for Safe Custody but to be
given and kept in the Strong room, on the score of it
being too big to be conveniently kept in the Store
Room.
2. The Jewels of Hyatarayaswamie Devaru of
Turuvekere.
3. Cash Chest of the Deputy Commissioner's Office
4. do Munsiff & Court Treasury

79. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the Accountant's Daily Balance Sheet?

Yes -

80. Does the Treasurer's Balance Sheet show correctly its distribution between treasury under single and under double locks?

Yes -

81. Give a list of the uncurrent coin in the Treasury, showing the number of each and the value credited in accounts?

No such transaction -

82. How are uncurrent silver coins cut under the Coinage Act, credited in the accounts at their nominal or actual value? and how are they kept in the Treasury?

They are cut & returned

83. Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light?

No

84. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn?

The Coins are Carefully examined when presented —

85. Are the minimum weights and test scales in good condition and carefully kept?

Yes -

86. Are rupees supposed to be right, tested by those scales before being cut ? Yes.

87. Is small silver readily obtainable at the Treasury ? Yes

88. Are requisitions for British copper coins ever received from Taluk ? Yes only for pie pieces.

89. What evidence is there that the Treasury Officer examines the cash balance returns of Taluks to see if copper or small silver coins are needed by them ? There is no evidence to show this -

90. Do the latest Taluk returns show that the supply of British copper at each Taluk is enough to meet all demand ? Yes.

91. Are British copper coins freely taken at the District Treasury, in payment of Government demands without limit and in exchange for silver when tendered in parcels of 2 Rs. and upwards ? Yes.

92. Are they freely issued to all applicants in exchange for silver or currency notes and in payment of claims against Government ? Yes.

93. Are the registers in forms I, II, III which were prescribed in Circular No. 1474, dated 30th April 1880 duly kept up, showing Treasurer's daily balances of notes and coins of all descriptions and the Shroff's daily receipts and issues there of ? Yes

94. What amount of uncurrent and defaced copper coins are there on hand?

Rs 640. As these coins are not shown in the Treasurer's Daily Balance Sheet, it is not possible to say for how long they have been in the Try. It is, however, stated to have been in the Try from a very long time - for 40 or

95. Is it kept so apart from the current copper that it cannot be issued by mistake?

No - Both Current & Uncurrent Copper are kept in the same box, but in different bags.

Currency.

96. Are currency notes freely taken when tendered in payment of Government demand?

Yes.

97. Is the placard in English and the Vernacular (regarding encashment of notes) exhibited in a conspicuous placewhen the balance allows such encashment?

Yes.

98. Are currency notes arranged in bundles according to the circle of issue and denominations?

Yes.

99. Are they placed in order of receipt?

Yes

100. Are they regularly re-issued in the order of their receipt?

Yes. No.

101. Is the notes register punctually kept up?

No - The entries are not exhaustive - under the system of spending money received from the public or their remittance directly, without placing them under double locks, notes have been received & issued again & no record of either the receipt or issue of such notes is made in the Note register. Entries of receipts & issues have been made against wrong dates.

102. Is it in English or Vernacular.

In English.

103. Does it separate notes of different circles?

Separate registers are kept for the Notes of different Circles.

Stamps.

104. Is the store account of stamps kept regularly up to date?

Yes — There

105. What stock is left with the Treasurer and what record is kept of his receipts and issues?

All the Stock is kept under double locks

106. What is under the Treasury Officer's charge?

None - Vide

107. When was stock last examined?

11th March

108. By whom?

Mr. N. Bhimadas -

109. Was it found to agree with the balance in the registers?

Yes.

110. Does the Treasury Officer or the Treasurer periodically examine the accounts of the Stamp Vendors at the kasaba and take away the registers from the Stamp Vendors when completed? These registers should be filed carefully in the Treasury records, as required by Circular No. 1694, dated 3rd November 1887.

Yes.

They are filed -

111. Describe fully the charges paid from the Treasury for the sale of stamps.

The authorised rates of Discount are allowed -

Opium.

112. Is the store account of opium kept regularly up to date?

Yes - but there is a difference of 0 Sa - 12 - between the value of the Stock as calculated & entered in the regr & as it should be - This is due to an excess of 2 Sers + 8¼ Tolas which have been entered in the Accounts 2 Sers + 6¼ Tolas as also to incorrect calculation of value for fractions Tolas -

113. What stock is left with the Treasurer?

None

114. What is kept under the Treasury Officer's charge? and does he personally superintend the weighment of opium when received?

Vide

Yes

115. When was stock last actually taken — 12th February/04

116. By whom ? — Mr K P Pattamma Chetty.

117. Was it found to agree with the balances in the registers ? — Yes-

118. Have bills been sent in for wastage up to date ? — Sent up to End of December 03.

119. To what Taluk Treasuries is opium supplied under Circular No. 1643 ? Is it desirable to supply the drug to any other Taluk Treasures ? — Supplied to all Talukes

Treasury Furniture.

120. How many spare Chubb's locks are there in store ? and are they in good condition ? — Nil

121. What is the state of the treasure boxes and have those in use Chubb's locks. — They are strong- Chubb locks are used for the box in which Silver is kept & for the door of the Treasury Chamber-

Miscellaneous.

122. What record is kept of the Comptroller's orders of retrenchment. — None- but a copy of the Govt Slip is taken-

123. In whose custody is it ? — ~~None~~

124. Is reference made to it before new pay is issued ? — ~~No~~

125. Are to corrections to the Civil Account Code posted up to date ?

126. Is the file of the Comptroller's Circulars complete? Is it readily accessible? Ue. - Never

127. Does the Treasury Officer take pains to see that important new Circulars are understood? Yes -

128. Are the officer registers and records in good order? The registers are not all posted up to date. The records are not arranged.

Treasurer.

129. What is the nature and amount of the security given by the Treasurer? Amount — 5000
In Cash - 4300
House - 700

130. Where are the bonds and other papers of the security kept? In a box in the Strong room

131. When was it last tested? In July 1899.

132. What amount is ordinarily left in the Treasurer's hands? An amount not exceeding the Security given by him.

Establishment.

133. (1) Is pay disbursed at the treasury in detail to any other than the Treasury Establishment? if so the practice should be forbidden. (2) Are receipts taken in a register for all pay and allowances issued. No. Yes.

134. Is a stamped receipt required whenever the amount exceeds Rs. 20? Yes

135. Have service books been prepared for the whole establishment of the Treasury, including inferior servants and are they kept in the records ?

Yes.

136. Have they been written up to date and attested by the head of the office as required by standing orders ?

Yes.

M. N. Krishnaswami Rao

Asst Comptroller.

From

~~The Deputy Commissioner~~,
District.

To

The Comptroller, Mysore Government,

Bangalore.

Dated

Despatched

No.

Forwards report on the inspection of the District Treasury held on the

Deputy Commissioner,
District.

MGCPB—22-2-1901-100

Report on the inspection of the Tumkur District Treasury.

Account Department.

1. The Accountant's Cash Book is in Manuscript and the pages which are not numbered have been simply stitched together without being properly bound, and in the course of daily handling the stitching has given way. The Cash Book is in form 35 except that Columns 4 and 11 of the form are not opened.

2. The Registers subsidiary to the Cash Book are also in manuscript and have neither been paged nor ruled. These are not in form 36. In the subsidiary Registers of receipts, as only one money Column has been opened, the items under any head of account are entered as they appear in-discrimanately one below the other, necessitating at th end of the month a Classification of the total receipts under the various detailed heads for insertion in the Abstract Ledger. Form 36 provides Columns for the required detailed heads and its adoption would facilitate the timel classification of the items and the monthly total under each money Column could pass straight into the Abstract Ledger. As the entries are now made in the Subsidiary Registers the work of classification is reserved until the close of the month, and this entails delay and renders it necessary to keep a ledger to post the items in the order of dates under the heads concerned. The maintenance of suc a ledger for the receipts and payments of the District Tre -sury appears to be unnecessary. The Subsidiary Registers kept in the District Treasury are, with the exception of a few, confined to the transactions taking place in the Dis--trict Treasury and the Taluk Treasury transactions are not brought on the District books in the manner laid down in Article 320.

3. In many of the Subsidiary Registers monthly tota are not made because a superfluous ledger for the District

District Treasury transactions is maintained and on this the totals for the month under the various heads of acco are worked out.

4. The District Treasury Ledger is not examined b any one.

5. The amounts received into or paid from the Dis trict Treasury every day are first noted in a rough memo book and from this memo book the cash book and the Subsi diary Registers are written up. After the close of the month the memo book is again analysed and entries posted into the District Ledger.

6. The maintenance of this memo book is not requi by the Code which provides that every item received or p must at once be entered in the Cash book or some Registe subsidiary thereto direct, without the intervention of a other Registers. The maintenance of a memo book, besides duplicating the work has this disadvantage, namely, that if the pressure of the transactions is great the cash bo might be written up direct from the memo book and postin in the Subsidiary Registers might be postponed and made a leisurely manner instead of on the very day to which t transactions relate, and this would lead to delay in the submission of schedules, information for which, has to b obtained from the Subsidiary Registers.

7. In the Accountant's daily balance sheet the di bursements during the day are added to the closing balan deduced from the opening balance and transactions of th day and a total arrived at and agreed with the total of opening balance and receipts of the day. This is quite n necessary. Form 37 does not require it, but in the copy the form supplied to the Treasury the word "total" is un necessarily printed underneath "Closing balance" and thi has misled the Treasury.

8. Some unattested corrections were observed in Subsidiary Registers.

9. Under the system of Taluk Ledgers, there is n

no occasion to deduce the balance at the District Treasury from the total balance of the District, on the Accountants balance sheet, as required by the Code. The Accountant's sheet shows only the District balance as does the Treasuri in fact the two sheets are absolutely identical except tha the Accountant's contains under the transactions of the da on both sides of the account, an amount representing the transfers effected without the intervention of Cash.

10. The Accountant's daily balance sheet is only ini tialled by the Treasury officer instead of being signed by him as required by the Code. It is however signed in full by the Accountant, but as neither the Treasury Officers initials nor the Accountants signature is dated it is not possible to say if the agreement of the balance on this sheet, with that on the treasuries was effected on the sar evening or the next morning and not postponed to a later date.

11. In closing the accounts for each day the pre- cautions prescribed in Note 3 to Art:323 are not taken. Tl Treasury officer initials the totals of only the Subsidiai Registers from which entries have been brought upon the Cash book. The Receipt Registers in which the total for tl day is blank are not attested daily by the Treasury offic As the Registers which are only rarely required for entry are not kept under the Treasury Officers own lock, it woul appear to be necessary for the Treasury officer to inspec every day all the Subsidiary Registers of receipts, witho a single exception, whether there be entries in them or n for the day, to guard against fraud or mistake of omittin to bring an entry from these Registers upon the Cash book

12. As required by Note 2 to Art:323 at least two o the totallings on each side of the Registers have not bee verified by the Treasury officer personally and the total marked as "Examined".

13. The totallings of the Cash Book have not been verified by some one other than the Accountant in charge

of the book and initialled by him as correct as required by Note 4 to Art:324.

14. The system of incorporating the Taluk Treasury transactions into the accounts of the District is differen from that laid down in Art:320. From the Taluk Treasuries a daily sheet supported by vouchers is received, reporting the receipts, payments and balance of the day. The transactionsthus reported instead of being embodied on the day of the receipt of the account, in the Subsdiary Registers and Cash book maintained in the District Treasury, are required to be posted into what are called A & B Ledgers. Th Comptroller's Circular dated 28th October 1899 requires that these daily accounts received from the Taluks should be examined in the manner laid down in Art:323 in regard to the District Treasury transactions and then posted on the very day they are received into the Taluk A & B Ledger kept in the District Treasury. The Circular also requires that if the Treasury officer cannot find time to examine the account and its postings into the Ledger every ~~he~~ day ough to do it thrice a month and that the Head Accountant or hi deputy should do it every day. The instructions issued in this Circular are not being carried out and this accounts for the unpunctual submission of the various returns and accounts to the Comptroller.

15. The Taluk Cash Accounts are not posted into the A & B ledgers every day; the daily postings when made are not examined by any one. The postings are not totalled every 10 days, and the Treasury officer does not examine them thrice a month. In some instances it was observed tha the ledgers had been totalled twice a month and in a few cases the initials of the Treasury officer were found against the bimonthly totals.

16. The forms of Taluk Ledgers both A & B contain a number of unnecessary money columns for the insertion of details which are not required for any purpose by the Trea sury.

17. From enquiries it is ascertained that no action is taken on the Taluk Cash Accounts until the submission to Comptroller of the previous months accounts, that is, about the middle of the month. For instance this is about the middle of March, and the Taluk accounts for March received up to date have not been examined and posted into the Ledger because the Treasury is busy compiling the Cash account for February which has not yet been submitted to the Comptroller.

18. After despatch of the previous months accounts, the accumulated Cash accounts of the Taluks for about a fortnihgt are taken up for examination and posting into the Ledger. Thus the discrepancies and deficiencies in the Taluk accounts are discovered a fortnight later than they ought to be and the postings of the accumulated accounts will necessarily be done in haste, which is evidently the reason why numerous pencil entries and corrections are found in the Taluk Ledgers.

19. Under this arrangement of putting off the work, calls for wanting vouchers will be made late and explanations for discrepancies are demanded late, and mistakes committed in one days accounts are allowed to be repeated in the subsequent days accounts.

20. The Taluk accounts received even during the latt half of the month when there is no longer the pressure of preparing the previous months accounts, are not daily posted as they are received, into the Ledgers.

21. Therefore in the way in which the Taluk Accounts are now checked and posted into the District Accounts, the entries in the Returns to be rendered to the Comptroller cannot be made daily and it is impossible to expect the punctual despatch of the various accounts and returns.

22. None of the returns are written up day by day; information for now of these is derived from the daily accounts in respect of Taluk transactions. Corresponding monthly returns are received from the Taluks, and the District Treasury only consolidates these monthly Returns

Returns received necessarily after the end of the month sends the accounts to the Comptroller. Under this arrang ment the daily writing up of the Comptroller's Returns not possible.

23. The postings in the Taluk Ledgers have been t led in most cases only once a month, and the totals fro these Taluk Ledgers and the District Ledger are brought what is called an abstract Ledger on which the totals u each head of account for the month are worked out for e into the monthly Cash account.

24. The abstract Ledger also has not been examine any one.

25. Under the system of recording Taluk Treasury transactions in Ledgers independent of the Cash Book an the Subsidiary Registers, the Consolidation of the tran actions of the whole District is made only once a month and the result of the arrangement is that on no day of month is the District able to say how it stands in respect of its aggregate balance in both the District a Taluk Treasuries, nor can it find out the total collec or payments in both the District and Taluk Treasuries u any head of account, without collecting the particulars from the several Taluk Cash accounts, Ledgers, and the book and its Subsidiary Registers.

26. The punctual submission of the Taluk accounts not now watched, and cases are not infrequent in which accounts have been accumulated and sent in batches inst of being despatched daily.

Cash Department.

27. The Treasurer's Cash Book is in manuscript and neither ruled nor paged. The particulars of receipts an payments are entered in Vernacular. The signature of the person who presents the bill and receives the money is in the last Column of the Cash Book, in addition to the signature of the payee on the bill receipting its conte

28. The Treasurer's balance sheet is required to

be examined on the evening of the day to which it refers, but as the Treasury officer has not dated his signature i is not possible to say if the balance sheets were examine the very evening.

29. The amounts passed into & passed out of double locks are not entered in the Treasurer's balance sheet by the Treasury officer with his own hand.

30. There is inordinate delay in shroffing Remittar received from Taluks. Statement B appended to this report shows the dates on which the Remittances were received fr the Taluks since the beginning of the current official ye and the time taken to shroff them.

31. The practice of utilizing for current expenditu money, directly out of a Remittance before placing it in double locks prevails in this Treasury. The money requir for current use should be taken out of double locks and a money received should be placed under the double locks as required by Note 1 to Art:305.

32. There is on hand uncurrent silver of Rs.35,176 being the accumulation from 14th July '03 when the last Remittance of uncurrent silver was made.

33. The Register of Security bonds &c., lodged for safe custody does not seem to have been written up to dat the last entry in the Register being one for April '01. T entries in the Register have not been verified with the bonds &c., since August 1899.

34. The posting ofsentries to guard the strong roon does not seem to have been fixed by any competent authori The sentries seem to guard only the door of the strong ro

Cash Account

35. The Draft copy of the monthly Cash account for August '02 has been signed by the Treasury Officer himself and there is a note to say that the Deputy Commissioner was not present in the station to sign the account. It should also have been noted if there was no other Assista Commissioner present at the Head Quarters. The Cash Accou

Account for February '03 is initialled by the Treasury officer himself without any note to say that neither the Deputy Commissioner nor any other Assistant Commissioner was present in the Station to sign the account.

36. Erasures and pencil entries in Cash Accounts are common.

37. Corrections in Cash accounts which are numerous are not attested, by any one. The authority for correctio is not generally quoted against them in the account. Only the dates on which alterations were made are given in som cases. In the Cash Accounts of almost every month, under some of the revenue heads;The alterations of the original figures of all the detailed heads have been made. The cor responding corrections in the Ledgers and Cash accounts a not made. It is explained that these alterations are effe ed at the request of the Departmental Accountants who com to the Treasury and get the figures of the Cash account a tered to correspond with the collection shown in the D~~etailed~~ C~~ontingent~~ B~~ill~~ statements. By reference to the Challans of the accounts for June '02 it was ascertained that many of the alterations made in the Cash account for the month at the instance of the revenue departments concerned, were not warranted by Challans. It is inadmisible to correct the Treasury accounts unless the misclassifica tion is established by reference to the supporting chella and if there is really any necessity for such correction, the misclassification must first be traced and if it is d to any imperfect description of the receipt in the Clella concerned, the matter should be brought at once to the notice of the Revenue departmental authorities who are responsible for the accurate preparation of the Chellans, or if it is due to any mistake committed by the Treasury itself, then thealteration should be noted in all the accounts in which the error has crept and not in the Cash account alone as is now done.

This should be done.

This is frequently done - See Expl. -

38. There is also the practice of lending the Treasury account in its various stages of compilation to the

the Revenue Department for use. The principle of the in- dependant compilation of the Treasury and Departmental a counts and their subsequent comparison is thus violated

39. The office copy of most of the accounts and r turns sent to the Comptroller are not attested by the T sury officer. It seems to be the practice for the Treas officer to sign the fair copy and not attest the draft of the accounts and returns.

List of Payments.

40. The payments made in the District Treasury ar copied into one list and those made at Taluks into anot As payments are classified according to the Establishme and heads to which they relate the writing up of the Re of the list of payments and of its copy to be sent to t Comptroller are necessarily postponed until after the c of the month, when all the payments for all the days of month are ready to be analysed and posted, in order, in the Register and in the corresponding return to the Com roller. There is no object in the Treasury sorting the vouchers as the work of classifying the payments is mad in the course of Audit in the Comptroller's office. Th list can be written up daily as the payments are made a the District Treasury and as they are reported by the T Treasuries through the daily sheets; and the list would then be ready for submission to the Comptroller on the on which the Taluk payments of the last day of the mont are entered.

41. The first list of payments is now confined t portion of the District Treasury payments alone, and th payments made at the Taluks between the 1st & 10th and rest of the District Treasury payments made during the period are not brought on the first list but are reserv for incorporation in the 2nd list. This practice tends the unequal distribution of the work of Audit to be don the Comptroller's Office in respect of the 2 lists, the first list being very light and the 2nd very heavy. The

The first list ought to show the entire payments made in the whole District between the 1st to 10th of each month

Objection Book Advances.

42. No Register is maintained for watching the adju ment of the advances made by the Treasury. In the Regist of receipts on account of advances subsidiary to the Cash Book Columns have been opened to show the details of the original advance against the recovery made during the mo Such details are entered only in respect of advances on count of which something is recovered during the month, it is not therefore possible to keep any watch over the adjustment of all the outstanding advances through this gister. The maintenance of a separate register for the p pose appears to be necessary.

Deposit Accounts.

43. The Register of deposits received is not in fo 41 prescribed by Art:351. The form in use is that of the Extract Register intended for submission to the Comptrol with this difference that 24 more money columns are prov for record of the transactions of 3 complete account yea The Register prescribed by the Code is one which has to opened a fresh each year and it also provides Columns fo the Treasury officer initialling each item of receipt an payment. As the form now in use has no Column for initia the Treasury officer does not attest each item of receip as he is required to do by the Code. Each item of paymen is however attested but only at the end of the day, and at the time of payment.

44. The deposits made at Taluks, are not brought i by item upon the District registers as required by Art:3 In fact no registers are kept at the District Treasury f recording the deposit transactions of the Taluk Treasuri Only an abstract for the month of the total opening bala receipts, payments, and closing balance of all the Treas in the District is kept to enable the Treasury to prepar

prepare the plus & minus memo.

45. The Taluks send monthly returns of the deposit received and paid, and these statements are filed in ori nal after their details are copied into the deposit acc sent to the Comptroller. The receipt register received f the Taluks do not provide columns for the posting of re- payments which are not therefore properly ledgered by th District Treasury. All that is done is to mark off the i in red ink in the register of receipts on the annual bal statement received from the Taluks. In the way in which repayments are noted, there is no guarantee if all the p ments have been posted against the corresponding items c receipts or if such of the payments as are posted have been correctly posted.

Pension.

46. The register of Civil pension orders payable a the District Treasury is not forthcoming. The register c those payable at Taluks is not in order and entries do r correspond with the ~~bill~~ file of orders.

47. The entries in the Register have not been atte by the Treasury officer from the very beginning. Nor are the remarks made in the last Column of the register atte ed by the Treasury officer. The remarks made in the last column do not serve as a guide to follow the file of Per manent Payable orders.

48. A Skeleton file of P.P.O's is kept, but all th P.P.O's have not been brought on this, there being some loose P.P. Orders not yet filed.

49. The payments made at the Taluk Treasuries are being regularly entered in the Treasury halves kept in t District Treasury. Out of the 8 Taluks payments of 6 Tal ave been noted on the originals of the P.P.O's filed in te District Treasury up to only January '03, and of the remaining 2 Taluks up to July '03, i.e. the entries have not been made in the case of 6 Taluks for 14 months and 2 for 8 months.

50. The entries of payments having not been made on the P.P.O's for a long time it is, not possible to say if any pension has remained undrawn for 6 months and the P.P detained in the Treasury.

51. Such of the notes of payments as have been made have not all been attested by the District Treasury offic in the column for disbursing officers initials.

52. On the Treasury half of P.P.O No.3772 the signature of the pensioner has not been taken.

Register of P.W. Cheques paid.

53. The District Treasury P.W Registers is in manuscript and is not exactly in form 62. The amounts of letters of Credit are entered in a separate column opened for the purpose instead of in the column of balance as required by the Code.

54. Each payment has not been initialled by Treasury officer.

55. Entries in the Column of balance for additions the amounts of letters of Credit and of amounts brought forward from page to page are not attested by the Treasury officer.

56. In the District Treasury registers daily totals have been attested by the Treasury officer. The payments made at Taluks are entered in a separate Register which is in form 62 and none of the entries made in the Register is examined by any one.

Register of Forest Cheques paid.

57. The form of the register is Fl:106/A "Register of the Deputy Accountant Generals letters of Credit in favour of Forest Department and payments made thereon". In this form there is no column provided to strike the balance at each payment. The Treasury officer does not attest the entries of the amount of letters of Credit.

58. As required by Art:447 the intimation of the No of Cheque Book which will brought into use is not given t

59. When there is transfer of charge the relieved officer of the Forest Department does not send to the Treasury the specimen signature of the relieving officer to enable the Treasury to compare the signature of the drawer of the Cheque with his genuine signature.

Since done

Bills.

60. The Check Register of bills payable is in form 53. The rules on each page have not been numbered and the pages have not been signed by the Treasury officer.

Since done

61. The advice lists received from issuing Treasuries are not opened before the Treasury officer. Some of the filed advices do not bear any signs of having been seen by the Treasury officer.

Since done

62. The record of payment is made on the advice lists by simply noting the date of payment and the word "paid" is not entered as it should be done, nor is the note of payment attested by the Treasury officer.

Do

63. Each entry of payment in the Check Register is not initialled by the Treasury officer.

Detailed Check of Accounts

64. The accounts of the month of June '02 for one Taluk were checked in detail and the defects disclosed are noted in Statement A.

State of Records.

65. The records are not in a satisfactory state. They have not been arranged, the records the period of preservation of which have expired have not been destroyed.

66. The disposal of references have not been noted in the from Register, and hence the statement E furnished by the Treasury, of references received from the Comptroller and which are pending reply cannot be taken to be exhaustive.

* yet furnished by the Treasury was promised

67. List C shows the objection statements that have not been returned within due dates.

68. Statement D shows the distribution of work and

and particulars of service in the Treasury &c., required by para IV of Section 800 of the Office Manual are noted against each official. It is observed that none of the members of the Treasury Establishment has passed the Account Test.

Miscellaneous.

69. Except the Executive Engineer the officers of other Department who draw bills & Cheques on the Treasur send on occasion of transfer of office the specimen signature of the relieving officer.

70. The Treasury maintains no register of the retr ments ordered by the Comptroller as required by Art:16.

71. No register is kept to record the intimations received from the Comptroller regarding the salary admis sible to Gazetted officers drawing bills on the Treasur

72. No register is kept for recording the authori received from the Comptroller for paying recurring char which could be referred to every month when the bills a presented for payment, to see if the claim is within th limit authorised by the Comptroller.

Copy.
M Eagles
off. Comptroller

/Signed/ M.N. Krishna Rao
Assistant Comptro

Statement showing the objection Statements received Amildars and the Replies with Such received

No & date of Vouch.	No.	Nature	Advance recoverable	Expenditure
August.	46	Pay bill of Dy Inspector of Schools for July 03.		Objection
			Rs 62.	
	34	— do do.	Rs 42.	
	4	Anglo V. School Junkas for July		
	295	do of Salies & Salaries of Sirsi July		
	391	do Extra Tiffin circle		
	154	R. Estt of Madapura for Rs 600/-		
	227	do Remuneration of S.S. Prof do 13-0-0		
	450a	— do do — Gubbi.		
			— do	
Sept-03.	412	Malnad Batta Bill for Rs 6-8-0		
	143	Devarayadurg — To Bangalore Estt Junkas for August 03.		
June 03.	148	Amount of Pension in Chickaballapur Taluk		
	646			
Sept-	154	Pay Bill. Bellari. T. Branch S. for Aug.		
	369	— do Extra Junkas Aug. No 3.		
	453	Mangalore Tiffin for Sept 03.		
	360	do. Sirsi — do.		
	454	do — Tiffin — do.		
				do
October 03	55	Pay bill of Amildar of Junkas.	—	—

bit	Items awaiting clearance	Service Voyment for May.	Nature of Error.	Correction & Explanation.
for	August 1903.		Increment Certificate wanted.	To furnish
			— do. —	— do. —
			Reason for reduction	— do —
			Bill as Manuscript	Explain.
			Claim for each month.	Transmit after Inquiry
			Increment certificate	To furnish
			Surgeon Receipt	— do —
			— do. —	— do —
for	1903	do	629	
			Only Cert to be given	Explain
	3	87	T.W. Ray in hand in case	— do —
			Sec Act 16/11/03	To furnish
			Reason for Reduction	Reason
			Pay able at Sick	— do.
			Amount given Warning	Correct Office Copy
			— do —	Correct Office copy.
			— do —	— do —
for	October 1903.		Receipt Stamp not affixed	To furnish

Wm Eagles
Off Comptroller

Memo

1. The Taluk "C" accounts of the Ti
Taluk for june 1902 were taken up
the clamification shown in them w
traced into the Ledger.

The following irregularities w
noticed :—

(a) That in case of Revenue and
Savings Bank deposits the no. of
is not entered in the "C" Accou
but only reference is made to
challans in case of receipts a
Vouchers in case of payments.

(b) Corrections and alteration
the "C" accounts are not attes

(c) Details of receipts and payme
are not given in the body of
"C" account. But amounts are cr
or debited as received from A. B.
paid to C. D. as per challans and
respectively.

d) Carried over and brought fo
ward totals are in many inst
entered in pencil.

e) In some instances carried over
Brought forward totals are n
shown in the "C" accounts.

f) 7th june 1902 Challans for Rs 11

apparently land Revenue was not forth-
coming.

7th June.

Rs 30/- paid on to P.W. cheque has
en omitted to be posted in the Ledger,
ough the grand total is correctly
sted.

no attempt has been made to check
e arithmetical accuracy of the "C"
ccounts. The detail given in the "C"
ccount for 24th June 1902 under re-
ipts work up to Rs 2678-9-10 whereas
e total receipts shown in the "C" account
Rs. 3239-6-10 and the details or
assification given in the "C" account
also for Rs 3239-6-10. The omission
f entries in the body of the "C" account
the extent of Rs 560-13-0 has not
en duly ascertained and the necessary
try made therein.

Rs 18-1-- being the amount of potgi as
tailed in the "C" accounts on the 10th
ne 1902 has been omitted to be posted
to the Ledger but yet the correct total
the day is shown in the Ledger.

The closing balance on the 17th June
02 was Rs 98337-1-1 but that taken
opening balance on the 18th is Rs 98377-1-1
t yet the correct total has been made
t on the receipt side at the close of

that day.

(k) 21st June 1902. Municipal cheque paid Rs 70-1-6. This has been wrongly classified in the "C" account as Rs 70-2

(l) 20th Municipal cheque paid was Rs 826-8-3 but the classification in the "C" account was for 826-8-0.

(m) The "C" accounts of the Haddagi and Kunigal Talugs for June 1902 were taken up and the classificat made in the "C" accounts for som of the date were checked with reference to the challans, especia as regards Forests. It was observe that the classification made in t "C" accounts were not warranted by Heads pointed out in the challans, and that the items ~~Accounted~~ shown in the "C" accou under some heads have been posted into the Talug Ledgers against som other heads.

2. The totals in the abstract Ledger are all in pencil; the postings in the Talu or Abstract Ledgers have not been checked and attested by anybod There are numerous corrections and alterations in the Abstra mostly in pencil and a few in ink none of these corrections is attested

3. Many of the items posted in the

nthly cash account do not tally
th the entries in the Abstract-
dger under the several major
inor and Sub heads though the
sh account and the Ledger
tals for the month tally each
ther.

There are many corrections in the
sh account" without attestation.
e amounts under the several Sub
ads of a major head are corrected
the Treasury account by transferring
ns from one head to another. But there
e not corresponding corrections in the
ubstract and in some instances, Abstract
dgers from the latter of which
e Treasury account is originally
pared.

Many of the corrections in the
easury accounts seem to have been
ade to see that the figures in
e Treasury account tallies with
se shown in the Departmental
turns, without formal requisitions
om the officers concerned with neces-
planation for the transfer proposed
e Treasury Officials even admit
at the Treasury accounts, Ledgers
and

and Jalahandr are all given to the Departmental officials under instructions from the Deputy Commissioner and that on the requisitions of the said officials necessary corrections are made in the Treasury accounts and the fact intimated to the Comptroller for effecting necessary transfer in the accounts sent to him.

6. It is evident from this that no reference is made to the challans before any correction is made in the accounts to see that the correction is due to misclassification in the first instance and that subsequent correction is warranted by the challans.

7. It was observed during the course of inspection of the Taluk accounts that in many instances the amounts of remittances by Forest Officers have not been entered in words in the advices accompanying such remittances and that there were corrections and alterations in such advices without being attested by any one. Apparently no objection was raised by either the Taluk or District Treas-

Signed D. Ramamurthi
Auditor

Copy By Eagles
Offg. Comptroller

8/11/04

1904

From

K. Varadarajulu Iyer Esq
Offg. Dy. Commr.
Trichinopoly Dist.

To

Henry Eagles Esq
Offg. Comptroller in
Mysore

Dated 23. May 1904

Despatched

Received

General No.

In No. 1266

Enclosure No. 1 File

Sir,

In reply to your letter No $\frac{5494}{314}$ dy $\frac{24}{29}$ 3.

I have the honour to send herewith the Treasury officer's docket No 227 dy 16-5-04 with its enclosure of a memorandum dealing with the points raised by the Assistant Comptroller in his report upon the inspection of the District Treasury at Trichinopoly.

I had intended to study Mr Krishna Rao's report in the Treasury so as to be better able to furnish my opinion but have

been prevented from doing so by a fear that I would be disturbing the Treasury officials and retarding the work at a time when it is particularly heavy owing to the collection of Khisti I have retained a copy of Mr Krishna Rao's report. Meantime I might say that I agree with him in the main

I have the honour to be,
Sir,
your most obedient Servant
Sd/ R. Doraiswami Ayyar
Off. Dy. Comm.

Copy
M Eagle
Off. Comptroller.

DA.

1903 - 4.

From

B. Bheema Rao Esq
Treasury Officer,
Tumkur Di

To K. S. Dorasawmi Iyer E
Deputy Commissio
Tumkur D

Dated 14 May 1904

Despatched

Received

General No. 229
No.

Enclosure No. One Bun

His memo. No. 12
of 10th instant.

Agreeably with the instructions has the honour to send a d tailed list of remar on the points raise by the assistant Co troller during his ex mination of the Tum District technically. Regrets the delay i has occurred.

Sd. B. Bhemia R
Treasury Off
Tumkur D

Copy
W Eagles
Offg Comptroller

Remarks.

Printed Cash Books for Accounta
Cash Books are not supplied. Hence
Cash Book is in ms. S.

Cols. 4 and 11.

If these columns are opened the wo
of the Cash Accountant would be ve
severe as he has to recapitulate th
whole of the transactions of the day w
he has entered in the Subsidiary Regis

2. Almost all the Subsidiary Registers
are in MS. As the Printed Registers
are not supplied as personally inform
by the Assistant Comptroller they
may come into use from July 1904.
To post the Sub Treasury daily tran
actions in the Subsidiary Registers
kept in the District Treasury is
practically impossible as the registers
are to be closed by the Cash Acctt.
after the daily transactions after 4 or
5 P.M. every day.

3. Totals ... register
which relate to one item of transa
tion, and totals are not given in
those which do relate to more item
than one. This will be effected af
printed Subsidiary Registers are
supplied.

4. The Head Accountant examine
the ledger when he prepares
the Treasury account. Now it is
daily examined by the Head Acctt
and the Treasury Officer initials th
total of the days transactions.

5 & 6. This Rough Memo. is in use
from a very long time. Its use

will be discontinued. The postings of daily transactions are not postponed under any circumstance.

7. As the printed sheet contained a provision so totalling was in practice, but under instructions since discontinued.

8. Corrections if any in the Subsidiary Registers are initialled by the T. O. of late.

9. Vide explanation para 2. The taking 'C' accounts will not be received on the same day before the T. Office closes cash balance.

10. The closing of the daily balance is not under circumstances postponed to be prepared on the next day or so after the transactions. The strong room will not be locked and sealed unless the amount with the treasure is brought back to be kept in the strong room. The balance sheet is signed on the very day though not dated.

11. The T. O. when he signs the balance sheet he compares the totals of the Subsidiary Registers.

12. The D. O. examines all the registers containing transactions of the day. In future he will also insert the word "examined."

13. It is now observed

14. The postings of the Sub. Treasury cash balances will be adopted from 1st July 1904 ??

15. After furnishing figures for t
preparation of Treasury accounts
the postings of "C" accounts into th
S B Ledgers will be taken up. The
Head Acctt. is directed to examin
these postings in future and the
I. O. also will sign them thrice a
month. As pointed out to the
Asst. Comptr. there are many useles
columns which may be removed

17 — 23. Vide explanation para 15
Only one Acctt. is available for
posting the receipts of all the Taluq
and only one for posting the paymen
of all the Taluqs.

24. The Rd. Acctt. when he prepar
the Trg. Accounts examines abstrac
A & B Ledgers. In future they will
be signed by him and the I. O.

25. A cash balance register will
opened for the whole district here af

26. The receipts for the Taluqs are
carefully watched, irregularities warn
and the deputy Commissioner's attent
has been drawn for more stringent
measures.

27. Cash department. Printed Boo
are not supplied so the MS. books
have to be used. To satisfy the partie
with regard to the cash transactions
the cash book is written in the verna

28. Vide explanation para 10.

29. The I. O. now makes the re=
quisite entries.

30. The Treasurer is asked to shroff the Co
as early as possible in future.

No-Dis
Entries delet
& Shroffed
by Dy Regr

Draw
Comptr attention
to this

Please shroff
both Trg Regrs
&c

1. This is not usually the practice but will be given up in future.

2. Waited for accumulation of enough of money to justify remittance to the State Bazar Treasury.

33. Since observed carefully

34. As there is no enclosure around the strong room the sentry remains at the door under orders.

35. Omitted by oversight in the drafts sent.

36. Will be avoided in future.

37. Hitherto the corrections were not attested by the T. O. and this will be observed in future and the authority quoted. In the D.C.B. statements of the Rev. Dept. babuar demands are given. In crediting the collections under various heads the revenue authorities in discriminately credit the amount and in the end they discover differences in the babuar collections. So rectify this they transfer the collections from one head to another in the month of June. Hence the corrections are noted and they will be noted in other accounts as well.

They are responsible for accurate preparation Challans. If Corrections are frequent their attention should be drawn to Circulars prepared Challans

38. Sending ledgers and accounts to the Rev. Depts. as per orders of 1921. — Communication in practice

from a long time. The Dy. is unable to do against the orders of the Deputy Commissioner

37. Since being done.

List of Payments

This sort of classifying of vouchers for List of Payments is in practice in this District from a long time and it seems to be convenient to continue it so that confusion may be avoided.

Compliance Remarks to be recorded

41. Noted for future guidance.

42. Objection Book Advances. will be observed in future.

Deposit Accounts.

43. Though there is no column for the D.O.'s initials yet each item is initialed since the inspection, by the Assistant Comptroller.

44-45. (as revised) this defect pointed of Returns form No. H. No 13. will be sent to the Talugs to prepare monthly returns instead of in MSS. and repayments will be noted in the District Account and this it will be convenient in tracing out the correct balance.

Pensions.

46. The register of Civil Pensions orders Book was since framed. The Taluq pension file be rectified.

47. Some of the previous Dy Officers have refused to initial the payments made in Talugs by Amildars. A separate reference to the Comptroller

Why? Amildar Dy

necessary to settle this point.

48. Rectified since.

49. These are being rectified

50. All payments are made. Payment orders on drawn for six months have been submitted to the Comptroller.

51. Vide explanation for 47. I Wrong - Done

52. Treasury officer's half of P.P.O. No. 3772 is sent to the Taluq for the signature of the pensioner.

Register of the P.W. Cheques paid

53. The D.P.W. cheque Register is kept in the printed form since.

54 — 56. Since observed.

Register of Forest cheques.

57. This will be effected after the receipt of the printed Registers.

58. The Forest Officer is requested to intimate the number of the cheque book and to discontinue to send the advice to the Treasury.

59. The Forest officer is asked to intimate if there be any change of officers.

Rolls

60. In the check register of ours certain pages are allotted for each district and the pages are numbered so there is no need for numbering the rules it is not observed. The pages will be initialed by the T.O.

61— 63. noted for future guidan

detailed Check of accounts

64. noted for future guidance
space available has been ma
use of and rent of space is rea
much felt for the rest.

65. Steps have been already taken
destroy old records, vide this off
docket No. 317 of 27-2-04.

66. will be observed in future. A
answered list has been sent to th
address of the asst. compt. as
asked for on 24th March 04.

67. Prompt steps have taken
the matter.

69. Circulars will be issued to
effect.

70— 72. A rough note book wa
in use for mere purposes till now
But regular Registers will be kep
as required.

sd/ B Bhimia Rao.

Treasury Offic

14. 5. 04

Treasurer

Copy

M Eagles

Off. Comptroller

of Treasuries

14. 9. 04

PROCEEDINGS OF THE GOVT. OF H.H. THE

MAHARAJA OF MYSORE.

Read:-

Report of inspection of the Tumkur District Treasury made by Mr.M.N.Krishna Rao, Assistant Comptrl in March ~~last~~ 1904 and the Treasury Officer's memo containing replies to some of the points noticed in the report received with letter No.7027/48 dated the 9th June 1904 from the Comptroller to the Government of H.H.the Maharaja of Mysore.

Order thereon No. JC 313-4 & R.F 520 M 4

Dated Bangalore 1st ~~Augt~~ September 1904.

The irregularities noticed in the report are mostly the result of the ignorance of the rules in the Civi Account Code, and the remarks made by the Inspecting Officer in regard to th several ~~Treasury~~ Registers and account show that they have not been kept and examined in the manner required by the rules. The Treasury Officer's Memorandum, however, shows that most of these irregularities have been since rectified. Government expect that with the introduction of the standard forms in which the accounts of the Treasury should be kept, which the Comptroller has been required to ~~prosecute~~ prescribe, and with a better acquaintence of the Treasury Officer and his staff with th

with account Rules, defects of this kind will disappear. The present Treasury Officer Mr.B.Bhima Rao, wh has received a course of training in treasury work, should ere long be able to show a satisfactory improvement in the treasury. It is reported that there is not one in the Treasury who has passed the Account Test. The younger members of the establishment should be required to pass this examination.

2. The system of incorporation of the taluk treasury transactions into the account of the District Treasury in vogue, does not appear to be free from draw-backs and the Comptroller is requested to state if ~~the system~~ it can be improved in view to secure greater punctuality in the submission of the several accounts.

3. The inordinate delay in shroffing remittance received from Taluks has not been satisfactorily explained. ~~The Comptroller is requested to investigate the matter and report if the delay was justifiable.~~ It leads to doubts & it is hoped the the Dy Dr will see that the Shroffs do their work promptly & do not detain the Taluk Shroffs need lessly.

4. It is reported that a sum of Rs.690 being uncurrent and defaced coppe has been lying in the Treasury for 4 or years. It is believed the Comptroller has enquired into the matter. ~~He~~ His attention is also directed to the fact of ~~requested to state if~~ the Treasury ~~was in order in~~ having accumulated uncurrent silver to the of Rs.35176 and ~~in~~ delayed ~~ing~~ its remittance to the State Huzur Treasury.

5. Paras 37 and 38 of the report show that the treasury accounts are being altered to correspond with the Demand Collection and Balance statements and that

thatthere is also the practice of leading the treasury account in its various stages of compilation to the Revenue Department for use. This practice is liable to abuse and the Comptroller is requested to take steps ~~state how it can be~~ to prevent it ~~and how the practical difficulties for which the departments resort to this procedure can be remedied.~~

6. The remarks made in paras 41 to 45 show that the check exercised by the District Treasury over the Taluk Treasury deposit transaction is lax; the Comptroller will issue the necessary instructions to the District Treasury to perform this work in accordance with the rules ~~in future.~~

7. The pension work is done perfunctorily as is evident from paras 46 to 52. That one register had been mislaid and another had not been kept in order, that the file ~~was~~ of pension payment orders was incomplete and that the Taluk payments for several months had ~~were~~ not been posted into the Treasury halves show the gross carelessness of the person entrusted with this work and the utter want of supervision by the Head Accountant and the Treasury Officer. Government hope that the Deputy Commissioner will take proper steps to prevent the repetition of these grave irregularities.

8. The box containing the jewels of the Lakshminarasimha Devaru temple ~~at~~ on

Devaroya Durga is reported to be kept outside the ~~storing~~ Strong room. This is objectionable and the Deputy Commissioner should arrange for the ~~jewels~~ box being immediately secured in the ~~storing~~ Strong room.

The attention of the Deputy Commissioner is drawn to the defects disclosed in the answers to the printed questions Nos.11,27,33,48,52,69,95,100, 101,122,124 and 131 with the direction that they should be immediately rectified.

20/8/1904

Secretary.

19/8/04

To

The Comptroller
The D.C. Tumkur